24th August 1955]

2. *Amendment of sections* 5 *and* 8, *Madras Act VI of* 1939.—In sections 5 and 8 of the Madras Sales of Motor Spirit Taxation Act, 1939 (Madras Act VI of 1939), for clause (*b*), the following clause shall be substituted, namely :—

" (*b*) submit to the Commercial Tax Officer and to such other officers as may be prescribed, a return in such form, containing such particulars and at such intervals, as may be prescribed.".

APPENDIX III.

[Vide item IV (2) on page 419 supra.]

L.A. BILL No. 24 OF 1955.

(As passed by the Assembly.)

A Bill to amend the Madras Land Revenue (Surcharge) Act, 1954.

WHEREAS it is expedient to amend the Madras Land Revenue (Surcharge) Act, 1954 (Madras Act XIX of 1954), for the purpose hereinafter appearing;

BE it enacted in the Sixth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Madras Land Revenue (Surcharge) Amendment Act, 1955.

(2) It shall be deemed to have come into force on the 1st July 1954.

2. *Amendment of section* 3, *Madras Act XIX of* 1954.—In section 3 of the Madras Land Revenue (Surcharge) Act, 1954 (Madras Act XIX of 1954), for Illustration (1), the following Illustration shall be substituted, namely :—

" (1) *A* is liable to pay as land revenue rupees three hundred in respect of lands held by him on a patta solely in his name. *A* and *B* are liable to pay as land revenue rupees three hundred in respect of lands held by them on a joint patta in equal shares. *B* and *C* are liable to pay as land revenue rupees three hundred in respect of lands held by them on a joint patta in the ratio of 1 : 4. *C* is liable to pay as land revenue rupees three hundred under section 23 of the Madras Estates (Abolition and Conversion into Ryotwari) Act, 1948 (Madras Act XXVI of 1948). *C* is liable to pay surcharge under this section as he is liable to pay a sum of rupees five hundred and forty as land revenue; but neither *A* nor *B* is so liable as they are liable to pay sums of rupees four hundred and fifty and rupees two hundred and ten respectively as land revenue."

I certify that this is a Money Bill.

B. BHAKTHAVATSALU NAIDU,
Deputy Speaker, Madras Legislative Assembly.